

EXHIBIT C

UNITED STATES BANKRUPTCY COURT
EASTERN DISTRICT OF LOUISIANA
NEW ORLEANS

In re	:	Chapter 13
RON WILSON, SR. &	:	
LaRHONDA WILSON,	:	Case No. 07-11862 (EWM)
	:	
Debtors.	:	

DECLARATION OF DALE M. SUGIMOTO,
AS PRESIDENT OF SAND CANYON CORPORATION

I, Dale M. Sugimoto declare as follows:

1. I am the President of Sand Canyon Corporation ("Sand Canyon") f/k/a Option One Mortgage Corporation ("OOMC"). H&R Block Inc. ("HRB") is the ultimate parent company of Sand Canyon. Sand Canyon is wholly-owned by OOMC Holdings LLC, which is wholly-owned by Block Financial LLC, which is wholly-owned by H&R Block Group, Inc., which is wholly-owned by HRB, a publicly traded corporation.
2. Effective as of April 30, 2008, HRB sold OOMC's mortgage loan servicing business to American Home Mortgage Servicing, Inc. ("AHMS"), an affiliate of WL Ross & Co. LLC. Pursuant to the sale agreement, OOMC changed its name to "Sandy Canyon Corporation."
3. In a May 1, 2008 press release, Richard C. Breeden, the chair of HRB's board of directors, stated that "[t]he closing of the Option One sale is a significant milestone in the transformation and refocusing of H&R Block" whereby HRB "delivered on the promise we made to shareholders to change the future course of our company" to do "what we do best, which is serving the tax preparation needs of tens of millions of clients." The May 1, 2008 press release is available on the internet at <http://www.hrblock.com/press/Article.jsp?articleid=1531>.

4. In addition, in its 2008 Annual Report, HRB stated as follows:

DISCONTINUED OPERATIONS - Effective November 2006, our Board of Directors approved a plan to exit the mortgage business operated through our subsidiary, OOMC, and we began reporting that business as discontinued operations. During our third fiscal quarter ended January 31, 2008, OOMC ceased all loan origination activities, and initiated a plan to sell its servicing operations.

On April 30, 2008, OOMC sold its loan servicing assets to an affiliate of WL Ross & Co. LLC (WL Ross) pursuant to a previously announced agreement.

5. Accordingly, Sand Canyon is no longer engaged in the servicing of residential mortgage loans. Sand Canyon has no servicing rights.

6. Sand Canyon also does not own any residential real estate mortgages.

7. Sand Canyon's present business involves dealing with litigation claims, including title issues or litigation relating to servicing prior to the sale of OOMC's servicing rights to AHMS.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on: March 18, 2009

By: 

Dale M. Sugimoto
President of Sand Canyon Corporation